

## 2013 Payroll Tax Changes

As you are aware, the amount of take home pay was reduced in your January 1, 2013 paycheck as a result of the expired social security tax break. Click [here](#) to view memo sent to us by the Comptroller General's Office explaining the change as well as additional changes that will appear in your January 16, 2013 paycheck. The federal income tax withholding tables have been adjusted for wages paid in 2013. Since we are just receiving the revised tax table, your paycheck on January 16, 2013 will be reduced to cover both pay periods paid out in 2013. Your check will on February 1, 2013 will reflect the new tax structure for a single pay period. Below are excerpts from and links to the Internal Revenue Service's website of the 2012 and 2013 withholding tables.

We will be discussing these changes in more detail at the All Employee Meeting on January 24, 2013.

For Wages Paid in 2012 - <http://www.irs.gov/pub/irs-pdf/p15.pdf>

| TABLE 3—SEMIMONTHLY Payroll Period                                    |               |  |           |   |               |  |           |
|---|---------------|--|-----------|---|---------------|--|-----------|
| (a) SINGLE person (including head of household)—                      |               |  |           | (b) MARRIED person—   |               |  |           |
| If the amount of wages (after subtracting withholding allowances) is: |               | The amount of income tax to withhold is: |           | If the amount of wages (after subtracting withholding allowances) is: |               | The amount of income tax to withhold is: |           |
| Not over \$90   |               | \$0                                      |           | Not over \$338  |               | \$0                                      |           |
| Over—   | But not over— | of excess over—                          |           | Over—   | But not over— | of excess over—                          |           |
| \$90  | —\$452        | \$0.00 plus 10%                          | —\$90     | \$338   | —\$1,063      | \$0.00 plus 10%                          | —\$338    |
| \$452   | —\$1,563      | \$36.20 plus 15%                         | —\$452    | \$1,063   | —\$3,283      | \$72.50 plus 15%                         | —\$1,063  |
| \$1,563   | —\$3,658      | \$202.85 plus 25%                        | —\$1,563  | \$3,283   | —\$6,283      | \$405.50 plus 25%                        | —\$3,283  |
| \$3,658   | —\$7,533      | \$726.60 plus 28%                        | —\$3,658  | \$6,283   | —\$9,398      | \$1,155.50 plus 28%                      | —\$6,283  |
| \$7,533   | —\$16,271     | \$1,811.60 plus 33%                      | —\$7,533  | \$9,398   | —\$16,519     | \$2,027.70 plus 33%                      | —\$9,398  |
| \$16,271  |               | \$4,695.14 plus 35%                      | —\$16,271 | \$16,519  |               | \$4,377.63 plus 35%                      | —\$16,519 |

For Wages Paid in 2013 - <http://www.irs.gov/pub/irs-pdf/n1036.pdf>

| TABLE 3—SEMIMONTHLY Payroll Period                                    |               |  |           |   |               |  |           |
|---|---------------|--|-----------|---|---------------|--|-----------|
| (a) SINGLE person (including head of household)—                      |               |  |           | (b) MARRIED person—   |               |  |           |
| If the amount of wages (after subtracting withholding allowances) is: |               | The amount of income tax to withhold is: |           | If the amount of wages (after subtracting withholding allowances) is: |               | The amount of income tax to withhold is: |           |
| Not over \$92   |               | \$0                                      |           | Not over \$346  |               | \$0                                      |           |
| Over—   | But not over— | of excess over—                          |           | Over—   | But not over— | of excess over—                          |           |
| \$92  | —\$464        | \$0.00 plus 10%                          | —\$92     | \$346   | —\$1,090      | \$0.00 plus 10%                          | —\$346    |
| \$464   | —\$1,602      | \$37.20 plus 15%                         | —\$464    | \$1,090   | —\$3,367      | \$74.40 plus 15%                         | —\$1,090  |
| \$1,602   | —\$3,752      | \$207.90 plus 25%                        | —\$1,602  | \$3,367   | —\$6,446      | \$415.95 plus 25%                        | —\$3,367  |
| \$3,752   | —\$7,727      | \$745.40 plus 28%                        | —\$3,752  | \$6,446   | —\$9,640      | \$1,185.70 plus 28%                      | —\$6,446  |
| \$7,727   | —\$16,690     | \$1,858.40 plus 33%                      | —\$7,727  | \$9,640   | —\$16,944     | \$2,080.02 plus 33%                      | —\$9,640  |
| \$16,690  | —\$16,758     | \$4,816.19 plus 35%                      | —\$16,690 | \$16,944  | —\$19,096     | \$4,490.34 plus 35%                      | —\$16,944 |
| \$16,758  |               | \$4,839.99 plus 39.6%                    | —\$16,758 | \$19,096  |               | \$5,243.54 plus 39.6%                    | —\$19,096 |

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